

2012 Annual Report

Michigan State Tax Commission

February 4, 2013



About the State Tax Commission

The State Tax Commission was created by Act 360 of 1927 and is charged with providing general supervision of the administration of the property tax laws of the State of Michigan. Appendix 1 provides a list of the Public Acts for which the Commission administers property tax related functions. The Commission is comprised of three members appointed by the Governor with the advice and consent of the Senate. Biographical information about the Commission members is included in Appendix 2. Submission of this annual report is mandated by MCL 211.151.

Executive Order 2009-51, effective December 28, 2009 eliminated the “old” State Tax Commission and the State Assessors Board and combined both into a new single entity called the “new” State Tax Commission (the Commission). This provides for more efficient administration of property tax programs and a single point of entry for taxpayers, local units and assessors to direct questions or concerns related to assessment administration.

Primary Responsibilities

Pursuant to MCL 209.104, the primary duty of the State Tax Commission is to have general supervision of the administration of the property tax laws of the State, and to render assistance and give such advice and counsel to the assessing officers of the State as the Commission deems necessary and essential to the proper administration of the laws governing assessments and the levying of taxes in this State. Executive Order 2009-51, also gave the Commission the responsibility for certification and education of assessors. The Commission focused a great deal of time and effort during 2012 on the implementation of new educational programs and certification requirements for assessing officers in Michigan. The Commission wants to take this opportunity to thank staff and their volunteer committee members for all their hard work during 2012 to improve assessment administration in Michigan. Following is a summary of the key components of the work of the Commission.

➤ State Equalized Valuations

The Commission reviews and approves the state equalized valuation for each of six separately equalized classifications of property for each of the 83 counties on an annual basis. The state equalized valuation is used in calculating the taxable valuations, which are the legal tax base for the levy of all authorized property taxes. The recommended state equalized valuations are prepared by staff after assembling, reviewing and analyzing statistical projections, summaries, property descriptions, and other data

received from each county equalization department. Each county must prepare and submit an annual equalization study for this purpose.

➤ **Assessment of State Assessed Properties**

As required by MCL 207.1 – 207.21, the Commission annually adopts assessed and taxable valuations and prepares the tax roll for railroad, telephone, telegraph, and railroad car line companies. Because the assets and properties of these entities may be located throughout the State and in order to provide one tax bill for each company, assessment is made at the state rather than the local level.

➤ **Omitted and Incorrectly Reported Property**

In accordance with MCL 211.154, the Commission, receives, reviews and processes notifications of omitted and incorrectly reported real or personal property for the purpose of placing these properties on the assessment rolls. Notifications of omitted or incorrectly reported real or personal property may be received from the local assessing officers or from individual taxpayers.

➤ **Valuation of DNR-Owned Lands**

Public Act 513 of 2004 provided that, starting in 2005 the State Tax Commission shall provide a report to local governmental units of Taxable Values of certain purchased lands owned by the Department of Natural Resources. This changed from the former requirement to provide the true cash values of those properties. The valuations certified by the Commission include recreational lands, timber-lands, state forest lands and similar lands purchased after 1933. The Commission does not place a valuation on “swamp tax” lands as a specific tax is paid on these lands.

➤ **Education and Certification of Assessing Officers**

Executive Order 2009-51 transferred responsibility for certification and education of assessors to the State Tax Commission. During 2012 the State Tax Commission continued new educational programs for both the entry level assessor and Master Level assessor programs and implemented a new educational program for Advanced Level assessors. During 2012, the first Master Level class graduated with 12 new Master Level Assessors and the first entry level class graduated with 22 new assessing officers. New entry level classes also began in Lansing and in the Upper Peninsula and the second Master Level class began in May 2012.

➤ **Administrative Duties**

A variety of duties are involved in the administration of property tax related functions of the Public Acts within the jurisdiction of the Commission (Appendix 1), including:

- ❖ Prepare, approve, process and issue various forms, applications, certificates, technical guidance bulletins, memoranda, instructional training materials and manuals for dissemination to property owners, attorneys, county equalization

directors, assessors and other tax officials. Provide and assist in organizing formal training schools for these individuals. Approve certification for qualified personal property examiners of local governmental units and county equalization departments.

- ❖ The State Tax Commission Advisory Group was created in 2002 to review and provide input on proposed bulletins, rules, guidelines and other interpretive documents. During 2012 the membership of the Advisory Group was: The Chairman of the State Tax Commission, Chairperson of the Former State Assessors Board, a representative of each of the following: Michigan Assessor's Association, Michigan Association of Equalization Directors, Michigan Townships Association, Assessment and Certification Division staff and audit firms, legal firms or business tax departments.
- ❖ The State Tax Commission in 2010 created Advisory Committees to assist in the review and recommendation on critical assessment administration issues. These Committees include: Assessor Discipline, Education, and Certification. These Committees continued to meet during 2012.
- ❖ Review complaints received from local assessors or individual taxpayers regarding assessment practices in local assessing units. The Commission's adopted complaint process and procedure was designed to ensure equity, fairness and due process for both the complainant and the accused.
- ❖ Oversee and maintain direct involvement in any additional property tax matters as provided by statute including investigation and arbitration of classification appeals, administration of the Tax Increment Finance Act, and review and approval or denial of applications for any of the statutory exemption programs such as Air Pollution Control, Water Pollution Control, etc.

2012 Accomplishments

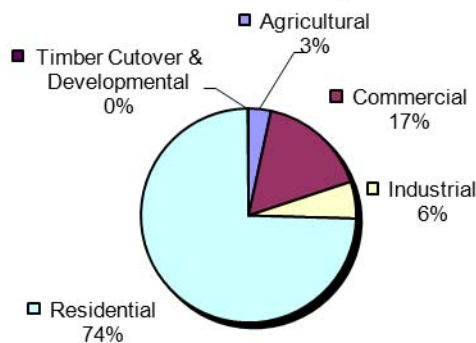
As required by MCL 211.149, the State Tax Commission met in formal session 10 times during calendar year 2012. The Commission follows the requirements of the Open Meetings Act. The agenda and minutes for each meeting are on the Commission Web page at www.michigan.gov/statetaxcommission.

✓ State Equalized Valuations

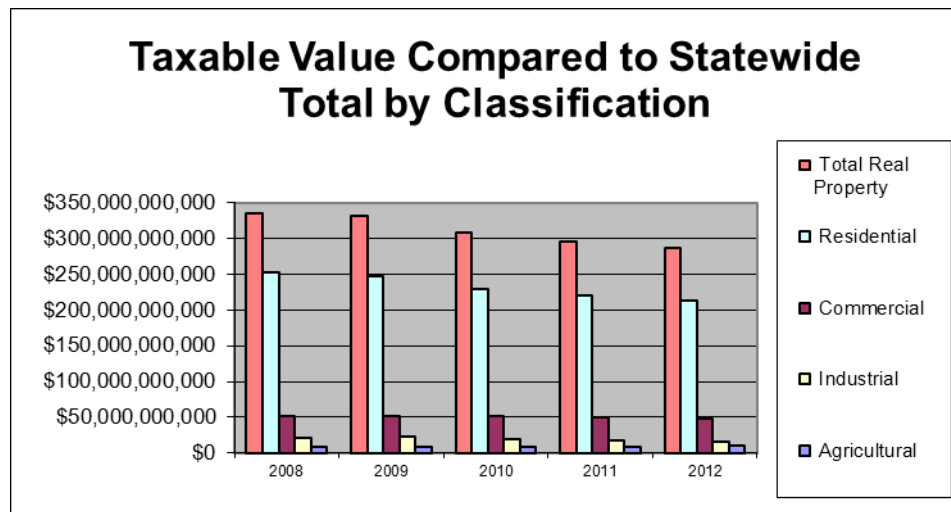
The State Tax Commission finalized and approved the 2012 state equalized valuations for each property classification by county (Appendix 3) on May 23, 2012, as required by MCL 209.4. The total statewide summary is provided in the table below.

2012 State Equalized Valuation and Taxable Valuation State-Wide Classification Summary		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$17,885,233,190	\$9,699,896,959
Commercial	\$52,089,666,855	\$47,401,180,002
Industrial	\$16,805,094,332	\$15,873,192,144
Residential	\$232,924,710,558	\$213,555,490,010
Timber - Cutover	\$278,851,774	\$118,223,701
Developmental	\$254,438,968	\$145,632,589
Total Real Property	\$320,237,995,677	\$286,793,615,405
Total Personal Property	\$29,068,376,852	\$28,989,155,894
Total Real & Personal Property	\$349,306,375,529	\$315,782,771,299

2012 Taxable Value by Classification

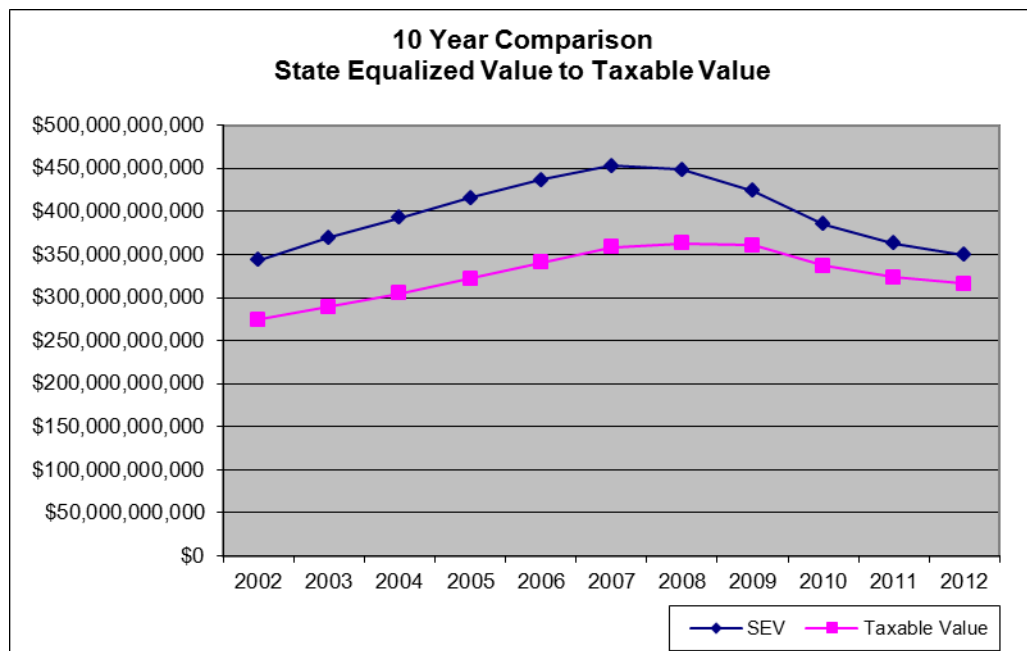


This report includes a five-year history of state equalized valuations and taxable valuations for each property classification in Appendix 4. The bar graph below illustrates the comparison of taxable valuation of each classification to the statewide total taxable valuation over a five-year period.



Note: Total Taxable Valuations for the Timber-Cutover and Developmental classifications are negligible as a percentage of the total of all classifications and do not appear on the graph.

Prior to 1994, property was assessed and taxed at 50 percent of true cash value. Beginning in 1994, Proposal A established the concept of taxable valuation to provide for the levy of property taxes on a value which cannot increase from year to year by more than 5 percent, or the rate of inflation, whichever is less, until a transfer of ownership occurs.



The following table provides the total state wide annual tax levy based on taxable valuation for the last five years.

Year	Taxable Valuation	Total Tax Levied
2008	\$363,195,672,141	\$14,143,523,815
2009	\$360,437,106,515	\$14,109,656,243
2010	\$336,744,266,499	\$13,373,802,844
2011	\$323,605,289,078	\$12,945,615,255
2012	\$315,782,771,299	Available Mid 2013

✓ **Assessment of State Assessed Properties for State Board of Assessors**

As required by MCL 207.1 - 207.21, the Commission adopts the assessed and taxable valuation of railroads, telephone companies and railroad car loaning companies. Appendix 5 provides a 5-year history including: final taxable value, tax levied, millage rate, credits and net tax.

✓ **Omitted and Incorrectly Reported Property**

The Commission acted on over 1,900 petitions regarding omitted or incorrectly reported real and personal property in 2012. Petitions are received from local assessors or individual taxpayers. The following table indicates the total number of petitions acted upon by the Commission in each of the last five years.

Petition Type	2008	2009	2010	2011	2012
Non-Concurrence	1284	1011	1561	1590	1022
Concurrence	1092	1249	1088	1224	895
City of Detroit	7010*	1813*			
Total	9386	4073	2649	2814	1917

Note: Non-Concurrence = property owner/taxpayer did not agree with the local assessor

Concurrence = property owner/taxpayer agreed with local assessor

* The City of Detroit special project primarily ended in 2009. Any petitions heard in 2010 are included in the Non-Concurrence number.

The actions taken by the Commission on petitions involving omitted or incorrectly reported real or personal property have resulted in considerable net increases in taxable valuation being added to the property tax assessment rolls statewide.

Year	State Wide Increase In Taxable Valuation
2008	\$207,958,203
2009	\$245,730,368
2010	\$121,551,178
2011	\$196,816,409
2012	\$341,253,336
Total	\$ 1,113,309,494

✓ **Certification and Education of Assessors**

During 2010, the State Tax Commission became responsible for the certification and education of assessors. The Commission made the decision to review all educational and certification programs and revise and make improvements to those programs. The Commission used volunteer Committees to work on these critical issues. The Committee members worked long hours to accomplish their assigned tasks during the year. The Commission again thanks them for their hard work.

The following is a summary of each of the Committee's work and new program development during 2012:

1. **Certification:** Certification Committee Members Blaine McLeod, Ted Droste, Evelyn Markowski, Chuck Zemla and Debby Ring met electronically during most weeks in 2012. This Committee reviews requests for approval of elective continuing education classes as well as reviews requests for certification level waivers. During 2012, they recommended the continuing education requirement for 2012 and worked on, and will continue to work on, certification levels and how they are determined.

Education: Education Committee Members Lisa Hobart, Lynne Houston, Dwayne McLachlan, Bill Schmidt and Steve Mellen continued the work on development and implementation of new educational programming.

2. **Revocation:** Discipline Advisory Committee Members Mike Woolford, Barb McDermott and Heather Frick met three times during 2012. They reviewed a number of complaints and made recommendations to the Commission. The State Tax Commission amended their complaints process in 2012 to include this Committee reviewing complaints regarding personal property examiners.

✓ **Administrative Duties**

1. The Commission issued 17 Bulletins in 2012, several of which are annual updates of prior bulletins to correspond to the current year. Appendix 6 provides a complete list of the 2012 Commission Bulletins.
2. Occasionally, the Commission must assume jurisdiction of the assessment roll of a local unit as provided by MCL 211.10(f). In 2012, the Commission assumed jurisdiction of the roll for 1 local unit because the unit did not have a properly certified assessor.
3. As provided by MCL 211.34c, in 2012 the Commission received 98 petitions of appeal of property classifications from property owners or local assessors. The significant increase in number of petitions filed in 2009 and 2010 is related to the enactment of the Michigan Business Tax which provides a larger reduction in personal property tax for those parcels classified as industrial personal.

Year	Number of Classification Appeals Received
2008	371
2009	1601
2010	1020
2011	379
2012	98

4. In February 2010, the Commission approved changes to the Personal Property Examiner Program (PPE). These changes included transition to a three year certification cycle and implementing new annual continuing education requirements. To begin this transition, all current PPE certificates expired on October 1, 2011 and new certificates were issued that expired on December 31, 2012. In order to renew past December 31, 2012, all PPE certificate holders completed 6 hours of on-line continuing education by October 31, 2012.

5. As provided by various Public Acts, the Commission received and reviewed applications in 2011 for each of the statutory exemption programs. Staff reviews the applications and make recommendations to the Commission to approve or deny the applications.

5 Year Summary of Exemption Certificates Granted					
Type of Certificate	2008	2009	2010	2011	2012
Industrial Facility Exemptions	625	386	396	612	425
Air Pollution Control Exemptions	93	61	55	21	33
Water Pollution Control Exemptions	302	142	119	121	63
Obsolete Property Rehabilitation	25	30	32	26	23
Personal Property Exemptions	26	40	51	74	38
Neighborhood Enterprise New & Rehab	322	244	176	70	38
Neighborhood Enterprise Homestead	22	0	0	0	0
Commercial Rehabilitation	0	8	4	21	11
Total	1415	911	833	945	631

In order to meet statutory requirements, the State Tax Commission and the Department of Environmental Quality (DEQ) signed a Memorandum of Understanding in 2011 that provided for review and approval of a list of commonly approved equipment and modification of the application to include a certification statement signed and sealed by an engineer certifying the equipment in the application was included on the approved list. DEQ agreed to review any applications where the property was not on the commonly approved equipment list.

**STATE TAX COMMISSION
2011 ANNUAL REPORT**

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APPENDIX 1

Public Acts under State Tax Commission Jurisdiction

The State Tax Commission administers Public Act 206 of 1893, the General Property Tax Act, as amended, and also administers related functions as follows:

1. Air Pollution Control Exemptions - Act 451, P.A. 1994, Part 59 as amended.
2. Water Pollution Control Exemptions - Act 451, P.A. 1994, Part 37 as amended.
3. Industrial Facility Exemptions - Act 198, P.A. 1974, as amended.
4. Commercial Facility Exemptions - Act 255, P.A. 1978, as amended.
5. Solar, Wind and Water Exemptions - Act 135, P.A. 1976.
6. Multiple Housing Exemptions - Act 438, P.A. 1976, as amended.
7. Farmland and Open Space Exemptions - Act 116, P.A. 1974, as amended.
8. Utility Assessments and Average Tax Rate - Act 282, P.A. 1905.
9. Appraisal of Department of Natural Resources Properties - Act 91, P.A. 1925.
10. Mining Assessments - Act 66, P.A. 1963.
11. Personal Property Examiner Certification - Act 40, P.A. 1969.
12. State Revenue Sharing Program - Act 140, P.A. 1971, as amended.
13. Single Business Tax - Inventory Reimbursement - Act 228, P.A. 1975, as amended.
14. Railroad Abandoned Right of Way and Adjacent Land Sales – Act 85, P.A. 1984.
15. Neighborhood Enterprise Zones Act - Act 147, P.A. 1992.
16. Renaissance Zones – Act 376, P.A. 1996.
17. Downtown Development Authority - Act 197, P.A. 1975.
18. Tax Increment Finance Authority - Act 450, P.A. 1980.
19. Local Development Finance Authority - Act 281, P.A. 1986.
20. Technology Park Districts - Act 385, P.A. 1984.
21. Review of Appraisals of Tax-Reverted State Lands - Act 60, P.A. 1995.
22. Obsolete Property Rehabilitation Act - Act 146, P.A. 2000.
23. New Personal Property Exemptions – Act 328, P.A. 1998, as amended.
24. Commercial Rehabilitation Exemptions – Act 210, P.A. 2005, as amended.

APPENDIX 2

Members of the State Tax Commission

Douglas B. Roberts

Douglas B. Roberts has served as a member of the State Tax Commission since January 1, 2003 and as Chairman of the Commission since January 2011. Dr. Roberts has served as Director of the Office of State Employer, as both Deputy Director and Acting Director of the Department of Management and Budget, as Deputy Superintendent of Public Instruction, Director of the Senate Fiscal Agency, and as State Treasurer. Dr. Roberts received both his doctorate and master's degrees from Michigan State University.

Robert H. Naftaly

Robert H. Naftaly has served on the State Tax Commission since May 9, 2003. Mr. Naftaly is the retired President and CEO of PPOM, an independent operating subsidiary of Blue Cross Blue Shield of Michigan (BCBSM). He also served as the Chief Operating Officer of BCBSM and, prior to that, as Vice President and General Auditor of Detroit Edison. Mr. Naftaly also served as Director of the Michigan Department of Management and Budget. Mr. Naftaly is a Certified Public Accountant.

Barry Simon

Barry Simon was appointed to the State Tax Commission on December 27, 2009. Mr. Simon is a Michigan Master Assessing Officer (4) and Personal Property Specialist designated with the International Association of Assessing Officers (IAAO). He has a Bachelor Degree in Accounting and is certified as a Personal Property Examiner. He worked for 35 years with the City of Southfield as Chief of Personal Property and Assessor. Prior to employment with the City of Southfield, he worked for the Wayne County Bureau of Taxation for 3 years and for a major CPA firm for 2 years.

2012 State Equalized Valuations by County and Classification

COUNTY	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Alcona	\$43,586,700	\$30,790,200	\$11,399,700	\$741,671,300	\$0	\$0	\$827,447,900	\$33,622,200	\$861,070,100
Alger	\$6,971,400	\$36,991,700	\$10,117,300	\$387,638,080	\$0	\$0	\$441,718,480	\$23,737,250	\$465,455,730
Allegan	\$562,570,454	\$418,483,567	\$194,676,387	\$3,379,288,781	\$0	\$15,690,200	\$4,570,709,389	\$430,653,865	\$5,001,363,254
Alpena	\$88,524,900	\$106,404,600	\$33,138,600	\$702,578,200	\$5,608,700	\$0	\$936,255,000	\$85,812,109	\$1,022,067,109
Antrim	\$78,473,100	\$90,995,900	\$6,886,900	\$1,780,968,350	\$0	\$0	\$1,957,324,250	\$80,563,700	\$2,037,887,950
Arenac	\$86,506,415	\$49,756,417	\$8,465,000	\$495,377,530	\$0	\$0	\$640,105,362	\$36,874,655	\$676,980,017
Baraga	\$9,685,448	\$16,054,562	\$20,766,067	\$245,859,542	\$31,213,888	\$0	\$323,579,507	\$23,467,894	\$347,047,401
Barry	\$255,282,903	\$135,981,280	\$38,800,415	\$1,757,067,711	\$0	\$0	\$2,187,132,309	\$94,404,955	\$2,281,537,264
Bay	\$315,658,343	\$394,854,900	\$289,683,150	\$1,850,561,202	\$0	\$1,179,650	\$2,851,937,245	\$270,064,069	\$3,122,001,314
Benzie	\$25,861,700	\$82,628,200	\$4,895,200	\$1,288,665,730	\$1,108,500	\$0	\$1,403,159,330	\$42,860,341	\$1,446,019,671
Berrien	\$514,730,956	\$781,738,817	\$874,634,292	\$6,012,049,144	\$0	\$0	\$8,183,153,209	\$499,402,094	\$8,682,555,303
Branch	\$434,423,775	\$136,486,750	\$32,127,536	\$885,320,970	\$0	\$316,500	\$1,488,675,531	\$123,922,882	\$1,612,598,413
Calhoun	\$438,286,300	\$581,224,998	\$183,403,991	\$2,350,330,619	\$0	\$2,451,920	\$3,555,697,828	\$561,232,314	\$4,116,930,142
Cass	\$401,077,395	\$82,579,282	\$33,273,076	\$1,774,494,174	\$0	\$8,689,900	\$2,300,113,827	\$103,016,764	\$2,403,130,591
Charlevoix	\$53,851,600	\$154,291,950	\$38,248,900	\$2,158,292,225	\$701,100	\$0	\$2,405,385,775	\$107,352,100	\$2,512,737,875
Cheboygan	\$35,158,800	\$157,280,613	\$5,871,000	\$1,367,800,619	\$575,000	\$3,343,900	\$1,570,029,932	\$47,319,734	\$1,617,349,666
Chippewa	\$54,664,500	\$153,262,051	\$20,178,100	\$1,035,487,270	\$0	\$0	\$1,263,591,921	\$63,572,600	\$1,327,164,521
Clare	\$74,022,868	\$82,794,870	\$12,251,833	\$946,664,148	\$0	\$0	\$1,115,733,719	\$110,392,098	\$1,226,125,817
Clinton	\$574,642,064	\$318,426,662	\$48,359,631	\$1,782,291,393	\$0	\$28,341,650	\$2,752,061,400	\$142,344,036	\$2,894,405,436
Crawford	\$87,300	\$47,928,300	\$25,360,400	\$460,290,787	\$1,173,800	\$455,500	\$535,296,087	\$54,140,650	\$589,436,737
Delta	\$42,750,052	\$157,832,546	\$32,127,126	\$966,910,172	\$134,432	\$172,283	\$1,199,926,611	\$185,934,164	\$1,385,860,775
Dickinson	\$20,326,370	\$151,160,300	\$89,939,299	\$608,085,980	\$27,586,200	\$0	\$897,098,149	\$195,881,681	\$1,092,979,830
Eaton	\$378,607,800	\$597,796,701	\$130,865,883	\$2,238,231,789	\$0	\$13,120,887	\$3,358,623,060	\$252,634,136	\$3,611,257,196
Emmet	\$41,547,792	\$350,352,600	\$14,983,600	\$2,628,983,185	\$0	\$0	\$3,035,867,177	\$107,044,763	\$3,142,911,940
Genesee	\$177,095,135	\$1,913,725,454	\$287,390,150	\$6,135,793,266	\$0	\$0	\$8,514,004,005	\$669,564,005	\$9,183,568,010
Gladwin	\$81,585,700	\$49,972,249	\$10,181,689	\$902,216,662	\$0	\$0	\$1,043,956,300	\$38,665,080	\$1,082,621,380
Gogebic	\$927,312	\$63,510,126	\$10,008,586	\$570,040,795	\$30,067,789	\$0	\$674,554,608	\$60,978,493	\$735,533,101
Grand Traverse	\$130,501,698	\$896,372,982	\$79,242,572	\$3,765,597,955	\$0	\$0	\$4,871,715,207	\$256,999,566	\$5,128,714,773
Gratiot	\$556,657,621	\$111,775,286	\$42,047,990	\$533,823,030	\$0	\$0	\$1,244,303,927	\$248,123,966	\$1,492,427,893
Hillsdale	\$456,694,157	\$97,257,206	\$35,658,990	\$860,547,113	\$0	\$1,872,900	\$1,452,030,366	\$99,944,187	\$1,551,974,553
Houghton	\$18,452,435	\$125,574,850	\$9,961,913	\$830,517,342	\$28,318,291	\$3,681,079	\$1,016,505,910	\$51,021,139	\$1,067,527,049
Huron	\$1,016,275,600	\$109,166,500	\$40,161,500	\$966,027,000	\$0	\$0	\$2,131,630,600	\$129,161,000	\$2,260,791,600
Ingham	\$327,457,978	\$1,718,780,065	\$174,266,400	\$4,685,795,511	\$0	\$4,155,450	\$6,910,455,404	\$503,424,991	\$7,413,880,395
Ionia	\$484,576,396	\$154,537,957	\$35,653,513	\$1,016,539,323	\$0	\$3,398,900	\$1,694,706,089	\$113,926,460	\$1,808,632,549

2012 State Equalized Valuations by County and Classification

COUNTY	Agricultural	Commercial	Industrial	Residential	Timber Cut-Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Iosco	\$48,992,000	\$108,813,577	\$24,501,800	\$999,970,648	\$0	\$5,916,900	\$1,188,194,925	\$69,925,495	\$1,258,120,420
Iron	\$19,181,792	\$39,173,248	\$31,977,930	\$494,287,932	\$47,698,228	\$0	\$632,319,130	\$67,842,758	\$700,161,888
Isabella	\$310,580,261	\$411,317,150	\$41,701,500	\$1,077,252,491	\$0	\$0	\$1,840,851,402	\$123,973,688	\$1,964,825,090
Jackson	\$390,105,255	\$656,885,800	\$215,762,718	\$3,115,883,949	\$0	\$6,983,854	\$4,385,621,576	\$387,264,654	\$4,772,886,230
Kalamazoo	\$239,120,450	\$1,553,005,640	\$360,467,101	\$5,408,906,981	\$0	\$0	\$7,561,500,172	\$926,075,139	\$8,487,575,311
Kalkaska	\$19,574,950	\$50,933,884	\$8,160,300	\$610,933,175	\$0	\$0	\$689,602,309	\$151,947,427	\$841,549,736
Kent	\$313,849,700	\$4,421,845,250	\$1,143,589,100	\$13,212,462,650	\$0	\$0	\$19,091,746,700	\$1,897,109,655	\$20,988,856,355
Keweenaw	\$28,006	\$8,642,184	\$0	\$184,523,794	\$1,617,895	\$0	\$194,811,879	\$3,295,365	\$198,107,244
Lake	\$28,739,300	\$89,765,200	\$1,347,000	\$557,338,865	\$5,930,300	\$0	\$683,120,665	\$28,488,200	\$711,608,865
Lapeer	\$372,295,452	\$261,688,127	\$62,088,483	\$2,025,772,813	\$0	\$2,266,200	\$2,724,111,075	\$186,546,886	\$2,910,657,961
Leelanau	\$187,093,010	\$178,886,123	\$8,743,640	\$2,830,772,490	\$0	\$0	\$3,205,495,263	\$46,571,270	\$3,252,066,533
Lenawee	\$717,073,400	\$401,494,250	\$93,740,400	\$2,184,867,389	\$0	\$4,030,400	\$3,401,205,839	\$269,432,100	\$3,670,637,939
Livingston	\$184,043,042	\$945,560,059	\$200,312,513	\$6,105,502,930	\$0	\$492,100	\$7,435,910,644	\$531,433,094	\$7,967,343,738
Luce	\$4,258,900	\$17,353,100	\$2,512,400	\$209,548,097	\$528,100	\$0	\$234,200,597	\$13,337,955	\$247,538,552
Mackinac	\$14,762,244	\$197,326,659	\$14,973,329	\$817,692,737	\$6,225,609	\$0	\$1,050,980,578	\$100,676,986	\$1,151,657,564
Macomb	\$170,970,373	\$3,797,845,429	\$1,593,306,507	\$17,048,348,754	\$0	\$25,276,190	\$22,635,747,253	\$2,385,440,532	\$25,021,187,785
Manistee	\$43,784,000	\$112,269,100	\$55,863,500	\$1,076,365,832	\$187,600	\$0	\$1,288,470,032	\$116,284,100	\$1,404,754,132
Marquette	\$11,563,550	\$375,000,400	\$244,442,900	\$1,985,992,228	\$56,283,850	\$494,700	\$2,673,777,628	\$141,046,391	\$2,814,824,019
Mason	\$89,847,800	\$160,842,500	\$329,747,600	\$1,170,031,800	\$0	\$0	\$1,750,469,700	\$100,372,700	\$1,850,842,400
Mecosta	\$165,119,300	\$133,416,300	\$28,467,500	\$992,922,120	\$0	\$0	\$1,319,925,220	\$115,708,700	\$1,435,633,920
Menominee	\$93,875,494	\$65,537,969	\$33,144,823	\$715,759,531	\$0	\$0	\$908,317,817	\$57,581,467	\$965,899,284
Midland	\$129,888,484	\$389,533,081	\$276,624,896	\$2,127,471,363	\$3,148,600	\$0	\$2,926,666,424	\$736,919,213	\$3,663,585,637
Missaukee	\$106,034,300	\$32,003,300	\$8,723,400	\$455,667,343	\$0	\$0	\$602,428,343	\$88,925,089	\$691,353,432
Monroe	\$446,476,781	\$722,824,646	\$1,051,177,594	\$3,254,305,029	\$0	\$21,252,625	\$5,496,036,675	\$544,181,666	\$6,040,218,341
Montcalm	\$329,039,400	\$179,888,000	\$97,695,800	\$1,299,443,692	\$0	\$1,799,100	\$1,907,865,992	\$164,724,900	\$2,072,590,892
Montmorency	\$20,300,900	\$27,929,500	\$9,288,300	\$513,795,600	\$0	\$0	\$571,314,300	\$56,586,905	\$627,901,205
Muskegon	\$115,088,300	\$752,802,200	\$238,909,000	\$3,182,341,250	\$0	\$0	\$4,289,140,750	\$457,344,700	\$4,746,485,450
Newaygo	\$178,054,600	\$107,074,700	\$41,774,200	\$1,193,712,702	\$0	\$0	\$1,520,616,202	\$127,431,991	\$1,648,048,193
Oakland	\$75,199,140	\$9,790,228,900	\$1,713,799,360	\$35,547,089,465	\$0	\$5,615,780	\$47,131,932,645	\$3,707,092,321	\$50,839,024,966
Oceana	\$184,507,517	\$97,499,014	\$35,208,501	\$1,154,828,294	\$0	\$0	\$1,472,043,326	\$81,023,930	\$1,553,067,256
Ogemaw	\$77,081,564	\$99,566,543	\$8,425,336	\$722,401,151	\$0	\$0	\$907,474,594	\$60,409,002	\$967,883,596
Ontonagon	\$11,435,713	\$16,502,380	\$25,335,557	\$237,165,231	\$25,198,478	\$0	\$315,637,359	\$22,755,706	\$338,393,065
Osceola	\$118,485,600	\$37,431,850	\$27,850,850	\$522,173,525	\$0	\$0	\$705,941,825	\$109,572,800	\$815,514,625
Oscoda	\$10,750,800	\$25,223,635	\$8,637,200	\$391,601,500	\$0	\$0	\$436,213,135	\$30,415,700	\$466,628,835
Otsego	\$53,409,600	\$183,516,000	\$24,248,700	\$889,394,589	\$0	\$0	\$1,150,568,889	\$171,565,144	\$1,322,134,033
Ottawa	\$551,746,440	\$1,147,431,900	\$784,987,400	\$7,139,399,451	\$0	\$2,120,100	\$9,625,685,291	\$635,325,678	\$10,261,010,969

2012 State Equalized Valuations by County and Classification

COUNTY	Agricultural	Commercial	Industrial	Residential	Timber Cut- Over	Developmental	Total Real Property	Total Personal Property	Total Real and Personal
Presque Isle	\$73,729,500	\$27,807,200	\$26,861,300	\$634,685,914	\$88,000	\$14,600	\$763,186,514	\$38,260,261	\$801,446,775
Roscommon	\$4,905,600	\$115,221,200	\$2,167,400	\$1,247,427,585	\$0	\$0	\$1,369,721,785	\$41,761,529	\$1,411,483,314
Saginaw	\$513,590,357	\$971,609,446	\$140,702,870	\$3,088,085,840	\$16,900	\$11,222,500	\$4,725,227,913	\$597,823,300	\$5,323,051,213
Saint Clair	\$400,801,093	\$610,977,218	\$698,943,058	\$3,538,103,106	\$0	\$456,100	\$5,249,280,575	\$595,313,942	\$5,844,594,517
Saint Joseph	\$498,706,562	\$155,332,280	\$128,631,840	\$1,319,225,604	\$0	\$605,100	\$2,102,501,386	\$263,072,581	\$2,365,573,967
Sanilac	\$874,424,259	\$113,563,762	\$17,463,141	\$869,503,866	\$76,700	\$2,893,900	\$1,877,925,628	\$180,612,763	\$2,058,538,391
Schoolcraft	\$5,541,190	\$31,871,816	\$10,481,055	\$357,275,255	\$5,363,814	\$0	\$410,533,130	\$65,425,629	\$475,958,759
Shiawassee	\$382,098,700	\$181,410,740	\$28,586,950	\$1,247,621,784	\$0	\$0	\$1,839,718,174	\$101,546,321	\$1,941,264,495
Tuscola	\$618,175,776	\$106,932,898	\$23,833,300	\$879,518,752	\$0	\$0	\$1,628,460,726	\$104,604,689	\$1,733,065,415
Van Buren	\$352,533,784	\$275,837,800	\$269,552,500	\$2,319,141,565	\$0	\$0	\$3,217,065,649	\$405,736,400	\$3,622,802,049
Washtenaw	\$465,463,184	\$3,082,080,078	\$442,896,446	\$10,269,352,242	\$0	\$49,493,300	\$14,309,285,250	\$950,268,880	\$15,259,554,130
Wayne	\$33,687,900	\$8,327,301,578	\$3,238,010,245	\$26,861,807,636	\$0	\$26,634,800	\$38,487,442,159	\$5,070,064,509	\$43,557,506,668
Wexford	\$41,694,900	\$135,892,800	\$44,400,400	\$725,227,120	\$0	\$0	\$947,215,220	\$91,196,800	\$1,038,412,020
Grand Total	\$17,885,233,190	\$52,089,666,855	\$16,805,094,332	\$232,924,710,558	\$278,851,774	\$254,438,968	\$320,237,995,677	\$29,068,376,852	\$349,306,372,529

APPENDIX 4

State Equalized Valuation & Taxable Valuation State-Wide Totals by Classification

2012		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$17,885,233,190	\$9,699,896,959
Commercial	\$52,089,666,855	\$47,401,180,002
Industrial	\$16,805,094,332	\$15,873,192,144
Residential	\$232,924,710,558	\$213,555,490,010
Timber - Cutover	\$278,851,774	\$118,223,701
Developmental	\$254,438,968	\$145,632,589
Total Real Property	\$320,237,995,677	\$286,793,615,405
Total Personal Property	\$29,068,376,852	\$28,989,155,894
Total Real & Personal Property	\$349,306,375,529	\$315,782,771,299

2011		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$17,907,630,716	\$9,448,416,882
Commercial	\$55,683,036,816	\$49,736,275,446
Industrial	\$18,402,377,503	\$17,281,878,125
Residential	\$242,547,946,076	\$219,336,723,045
Timber - Cutover	\$293,956,037	\$119,050,812
Developmental	\$304,104,327	\$148,349,466
Total Real Property	\$335,139,051,475	\$296,070,693,776
Total Personal Property	\$27,635,952,523	\$27,534,595,302
Total Real & Personal Property	\$362,775,003,998	\$323,605,289,078

2010		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$18,462,157,610	\$9,300,488,668
Commercial	\$59,003,418,044	\$50,915,976,319
Industrial	\$21,651,579,497	\$19,959,857,392
Residential	\$257,058,269,059	\$228,263,080,725
Timber - Cutover	\$306,970,085	\$121,894,873
Developmental	\$447,687,036	\$206,892,581
Total Real Property	\$356,930,181,331	\$308,768,190,558
Total Personal Property	\$28,120,062,774	\$27,976,075,941
Total Real & Personal Property	\$385,050,244,105	\$336,744,266,499

2009		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$18,569,309,970	\$9,328,491,658
Commercial	\$62,751,046,213	\$52,277,597,684
Industrial	\$24,892,041,476	\$22,264,683,650
Residential	\$287,554,868,349	\$247,030,748,353
Timber - Cutover	\$343,499,966	\$136,125,171
Developmental	\$612,159,456	\$292,709,815
Total Real Property	\$394,722,925,430	\$331,330,356,331
Total Personal Property	\$29,178,365,858	\$29,106,750,184
Total Real & Personal Property	\$423,901,291,288	\$360,437,106,515

2008		
	State Equalized Valuation	Taxable Valuation
Agricultural	\$18,369,467,555	\$8,937,131,620
Commercial	\$63,509,675,879	\$50,977,967,234
Industrial	\$25,230,786,539	\$22,019,304,087
Residential	\$311,300,442,322	\$252,177,036,720
Timber - Cutover	\$355,783,722	\$137,108,280
Developmental	\$659,737,288	\$299,812,166
Total Real Property	\$419,425,893,305	\$334,548,360,107
Total Personal Property	\$28,713,647,396	\$28,647,312,034
Total Real & Personal Property	\$448,139,540,701	\$363,195,672,141

APPENDIX 5

5 YEAR SUMMARY OF STATE ASSESSED PROPERTIES

2012					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$550,381,972	\$27,078,793	49.20	\$26,630,281	\$448,512
Telephone Companies	\$1,622,011,884	\$79,802,985		\$22,205,756	\$57,597,229
Car Loaning Companies	\$77,733,900	\$3,824,508		\$2,628,340	\$1,196,168
Totals	\$2,250,127,756	\$110,706,286		\$51,464,378	\$59,241,908

2011					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$525,840,922	\$25,734,655	48.94	\$25,354,837	\$379,817
Telephone Companies	\$1,646,321,863	\$80,570,992		\$21,343,213	\$59,227,779
Car Loaning Companies	\$79,549,073	\$3,893,132		\$2,782,257	\$1,110,874
Totals	\$2,251,711,858	\$110,198,778		\$49,480,308	\$60,718,471

2010					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$503,980,968	\$24,377,559	48.37	\$23,719,364	\$658,195
Telephone Companies	\$1,814,936,487	\$87,788,478		\$22,827,343	\$64,961,135
Car Loaning Companies	\$80,990,425	\$3,917,507		\$2,859,427	\$1,058,080
Totals	\$2,399,907,880	\$116,083,544		\$49,406,134	\$66,677,411

2009					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits	Net Tax
Railroad Companies	\$494,142,714	\$23,911,566	48.39	\$23,346,079	\$565,486
Telephone Companies	\$1,884,288,882	\$91,180,739		\$21,951,743	\$69,228,996
Car Loaning Companies	\$83,289,479	\$4,030,378		\$2,517,742	\$1,512,636
Totals	\$2,461,721,075	\$119,122,683		\$47,815,564	\$71,307,119

2008					
	Final Taxable Valuation	Tax Levied	Millage Rate	Credits*	Net Tax*
Railroad Companies	\$480,469,745	\$24,912,356	51.85	\$145,549,754	\$440,169
Telephone Companies	\$2,014,051,960	\$104,428,593		\$22,100,963	\$82,327,630
Car Loaning Companies	\$86,541,004	\$4,487,149		\$14,032,473	\$1,470,978
Totals	\$2,581,062,709	\$133,828,099		\$181,683,190	\$84,238,777

* Available credits or railroad companies are for track and right-of-way maintenance and railcar maintenance as provided in MCL 207.13(2), MCL 207.13a(5)(b)(ii), and MCL 207.13a (5)(b)(i)

APPENDIX 6

2012 STATE TAX COMMISSION BULLETINS

Number	Title
2012-01	Certified Interest Rates
2012-02	Millage Rollback
2012-03	Certified Interest Rates
2012-04	County Multipliers
2012-05	Poverty Guidelines
2012-06	Assessor Certification
2012-07	Certified Interest Rates
2012-08	Interest Rates on MTT Judgments
2012-09	Oil and Gas Reporting
2012-10	Tax Calendar for 2013
2012-11	Procedural Changes for 2012
2012-12	Certified Interest Rates
2012-13	Inflation Rate Multiplier for 2013
2012-14	Interest Rates on MTT Judgments
2012-15	Property Tax Appeal Procedures for 2013
2012-16	Board of Review Update
2012-17	Random Week for Qualified

Note: This table and each bulletin can be accessed on the State Tax Commission Web site at www.michigan.gov/statetaxcommission.